

**AMENDMENTS TO THE CLAIMS**

This listing of claims will replace all prior versions, and listings of claims in the application:

Claims 1-20 (Canceled)

Claim 21 (Currently Amended): A method for producing a flexible polyurethane foam, comprising:

reacting a polyol in an open mold with a polyisocyanate compound in the presence of a catalyst, a blowing agent, ~~and~~ a silicone foam stabilizer having a silicone content of from 10 to 50 mass% and a crosslinking agent to form a said flexible polyurethane foam,

wherein the polyol has a hydroxyl value of at most 15 mgKOH/g and the polyisocyanate compound is a prepolymer-modified polymethylenepolyphenyl polyisocyanate,

wherein the polyol has an unsaturation value of at most 0.05 meq/g.

Claim 22 (Canceled)

Claim 23 (Canceled)

Claim 24 (Previously Presented): The method as claimed in Claim 21, wherein the polyisocyanate compound comprises reacted units of polyethylene glycol monomethyl ether and polymethylenepolyphenyl polyisocyanate.

Claim 25 (Canceled)

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Claim 26 (Previously Presented): The method according to Claim 21, wherein the polyol is produced in the presence of a double metal cyanide complex catalyst.

Claim 27 (Previously Presented): The method according to Claim 21, wherein the polyol comprises fine polymer particles.

Claim 28 (Canceled)

Claim 29 (Previously Presented): The method according to Claim 21, wherein the polyol has a hydroxyl value of less than 10 mgKOH/g.

Claim 30 (Canceled)

Claim 31 (Previously Presented): The method according to Claim 29, wherein the polyol is produced in the presence of a double metal cyanide complex catalyst.

Claim 32 (Previously Presented): The method according to Claim 29, wherein the polyol comprises fine polymer particles.

Claim 33 (Canceled)

Claim 34 (Previously Presented): A flexible polyurethane foam obtained by the process as claimed in Claim 21.

Claim 35 (Previously Presented): The flexible polyurethane foam according to Claim 34, wherein the polyol has a hydroxyl value of less than 10 mgKOH/g.

Claim 36 (Previously Presented): The flexible polyurethane foam according to Claim 34, wherein the polyol is produced in the presence of a double metal cyanide complex catalyst.

Claim 37 (Canceled)

Claim 38 (Previously Presented): The method according to Claim 21, wherein the air permeability of the flexible foam is from 0 to 0.08 ft<sup>3</sup>/min.

Claim 39 (Previously Presented): The method according to Claim 21, wherein the core impact resiliency of the flexible foam is from 30 to 46%.

Claim 40 (Currently Amended): A method for producing a flexible polyurethane foam, comprising:

reacting a polyol in an open mold with a polyisocyanate compound in the presence of a catalyst, a blowing agent, ~~and~~ a silicone foam stabilizer having a silicone content of from 10 to 50 mass% and a crosslinking agent to form a said flexible polyurethane foam,

wherein the polyol has a hydroxyl value of at most 15 mgKOH/g and the polyisocyanate compound is a prepolymer polymethylenepolyphenyl polyisocyanate modified with a hydroxyl group containing compound, which is different from the polyol, wherein the polyol has an unsaturation value of at most 0.05 meq/g.

Claim 41 (Canceled)

Claim 42 (New): The method according to Claim 21, wherein said foam stabilizer comprises L-5421.

Claim 43 (New): The method according to Claim 21, wherein said crosslinking agent is a compound having at least two functional groups having active hydrogen.

Claim 44 (New): The method according to Claim 21, wherein said crosslinking agent has a molecular weight of at most 10,000.

Claim 45 (New): The method according to Claim 21, wherein said crosslinking agent has a molecular weight of at least 4,000.

Claim 46 (New): The method according to Claim 21, wherein a hardness ratio (-25/23°C) of said polyurethane foam is about 1.

Claim 47 (New): The method according to Claim 21, wherein a hardness ratio (-25/23°C) of said polyurethane foam is 1.00.

Claim 48 (New): The method according to Claim 21, wherein a hardness ratio (-25/23°C) of said polyurethane foam is 1.00 to 1.15.

**BASIS FOR THE AMENDMENT**

Claims 25, 28, 30, 33, 37 and 41 have been canceled.

The limitations of Claims 25 and 28 have been included in Claims 21 and 40.

New Claim 42 is supported at page 22, Table 1.

New Claims 43-45 are supported at page 15, last paragraph to page 16 last line.

New Claims 46-48 are supported at page 4, last paragraph of the specification and by Examples 1-10 at page 23 and 24 (Tables 2 and 3).

No new matter is believed to have been added by entry of this amendment. Entry and favorable reconsideration are respectfully requested.

Upon entry of this amendment Claims 21, 24, 26, 27, 29, 31, 32, 34-36, 38-48 will now be active in this application.